

Exhibit 24



December 13, 2007

WRITER'S DIRECT NUMBER: (317) 236-2115
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INTERNET: Judy.Okenfuss@icemiller.com

Via Email:

Elizabeth A. Fegan
Hagens Berman Sobol Shapiro LLP
820 North Boulevard, Suite B
Oak Park, IL 60301

RE: *In Re: Thomas & Friends™ Wooden Railway Toys Litigation*

Dear Beth:

We are in receipt of the 30(B)(6) notice of depositions for RC2 Corporation and Learning Curve Brands, Inc., scheduled for December 17, 2007 and December 18, 2007 at your offices in Oak Park, Illinois. As we discussed in a recent telephone conversation, RC2 Corporation and Learning Curve Brands, Inc., representatives can not be available and prepared for their depositions on that date. During our telephone conversation you agreed that the date for these noticed depositions would be changed to an agreeable date in mid-January. We are in the process of identifying the appropriate person or persons who will testify on behalf of RC2 Corporation and Learning Curve Brands, Inc. As soon as that is done, we will then be able to provide appropriate dates in mid-January. If this letter does not correctly memorialize our conversation and our agreement to vacate the upcoming deposition dates of December 17th and December 18th, please let me know in writing as soon as possible.

Very truly yours,

ICE MILLER LLP

A handwritten signature in black ink that reads "Judy S. Okenfuss". Below the signature, the name "Judy S. Okenfuss" is printed in a standard font.

Judy S. Okenfuss

JSO:swm

cc: Frederic Fox (via email)
Laurence King (via email)
Will Riley (via email)
Bart Murphy (via email)
Jim Petersen (via email)

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